

Mark S. Kawata  
1221 Kapiolani Blvd. Suite 808  
Honolulu, Hawaii 96814  
Telephone No. 955-2600

Attorney for Defendants  
ATLAS STEEL CORPORATION  
and SEUNG JI ROBERT LEE

United States Bankruptcy Court

District of Hawaii

In Re: Atlas Steel Corporation

Case No. 13-00011  
(Chapter 11)

LIST OF CREDITORS

1) BBCN Bank  
c/o Jonathan Lai, Esq.  
999 Bishop St. 23rd Floor  
Honolulu, HI 96813

2) Internal Revenue Service  
Fresno, CA 93888-0002

3) KEMS, Inc.  
c/o David Chee, Esq.  
841 Bishop St. Suite 2125  
Honolulu, HI 96813

4) Seung Ji Robert Lee  
38 S. Judd St. Unit 18-A  
Honolulu, HI 96817

5) Tony Kim  
129 Dowsett Ave.  
Honolulu, HI 96817